

Amend 2 Cal. Code Regs. section 18946.1 as follows:

**§18946.1. Reporting and Valuation of Gifts: Passes and Tickets.**

(a) A pass or ticket ~~which~~ that provides one-time admission or access to facilities, goods, services, or other incidental tangible or intangible benefits (including a pass to motion picture theaters, amusement parks, parking facilities, country clubs, and similar places or events, and also including a ticket for theater, opera, sporting, or similar event, but not including travel or lodging) shall be valued at the {**DECISION POINT 1:**} {**Option 1:**} less than the face value of the ticket. {alternative add:} There shall be a presumption that the ticket was purchased at face value if an equivalent ticket to the event is available to the public, at the time the ticket was received, for purchase at face value. ] {Option 2:} [face value of the pass or ticket, provided that the face value is a price that was, or otherwise would have been, offered to the general public, unless the event is the type of event, (including but not limited to playoff and championship sporting events and sold out concerts or plays), that would put an informed buyer on notice that the ticket may not have been available for purchase at face value. If so, the value shall be the cost to the donor.] {Option 3:} face value of the pass or ticket, provided that the face value is a price that was, or otherwise would have been, offered to the general public. {**DECISION POINT 2:**} [In determining the value of any ticket identified in this section, ordinary and customary services charges, handling fees, postage, or other similar charges shall not be considered.] A pass or ticket has no value unless it is ultimately used or transferred to another person.

(b) A pass or ~~tickets which~~ ticket that provides repeated admission or access to facilities, goods, services, or other incidental tangible or intangible benefits (including a pass to motion

1 picture theaters, amusement parks, parking facilities, country clubs and similar places or events,  
2 and also including a season ticket for theater, opera, sporting, or similar season events, but not  
3 including travel or lodging) shall be valued as follows:

4 (1) For purposes of disclosure and the gift limits, the value shall be the fair market value  
5 of the actual use of the pass or ticket by the recipient, including guests who may accompany the  
6 recipient and who are admitted with the pass or ticket, plus the fair market value of any possible  
7 use by any person or persons to whom the privilege of use of the pass or ticket is transferred.

8 (2) For purposes of disqualification, the value shall be the actual use of the pass or ticket  
9 by the official, including guests who may accompany the official and who are admitted with the  
10 pass or ticket, plus the fair market value of any possible use by any person or persons to whom  
11 the official transfers the privilege of use of the pass or ticket, through the date of the  
12 governmental decision in ~~question~~; question, plus the fair market value of the maximum  
13 reasonable use following the date of the decision. If the official returns the pass or any unused  
14 ticket prior to the decision, the value shall be determined pursuant to subdivision (b)(1).

15 NOTE: Authority cited: Section 83112, Government Code.  
16 Reference: Sections 82028, 87207 and 87302, Government Code.

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